

## CHAPTER NO. 141

## SENATE BILL NO. 913

By Rochelle, Miller

Substituted for: House Bill No. 1412

By Davidson, Rinks

AN ACT To amend Tennessee Code Annotated, Section 67-5-1004; Section 67-5-1005; Section 67-5-1006; Section 67-5-1007 and Section 67-5-1008, to revise application and certification requirements in the Agricultural, Forest, and Open Space Land Act of 1976.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF TENNESSEE:

SECTION 1. Tennessee Code Annotated, Section 67-5-1004, is amended by deleting subdivision (1) and substituting instead the following:

(1) "Agricultural land" means land which meets the minimum size requirements specified hereafter and which either:

(A) Constitutes a farm unit engaged in the production or growing of agricultural products; or

(B) Has been farmed by the owner or the owner's parent or spouse for at least twenty-five (25) years and is used as the residence of the owner and not used for any purpose inconsistent with an agricultural use.

To be eligible as agricultural land, property must meet minimum size requirements as follows: it must consist either of a single tract of at least fifteen (15) acres, including woodlands and wastelands, or two noncontiguous tracts, including woodlands and wastelands, one of which is at least fifteen (15) acres and the other being at least ten (10) acres and together constituting a farm unit.

SECTION 2. Tennessee Code Annotated, Section 67-5-1005, is amended by deleting subsection (a)(1) and substituting instead the following:

Any owner of land may apply for its classification as agricultural by filing a written application with the assessor of property by April 1 of the first year for which the classification is sought. Reapplication thereafter is not required so long as the ownership as of the assessment date remains unchanged. New owners of the land who desire to continue the previous classification must apply with the assessor by April 1 in the year following transfer of ownership. New owners may establish eligibility after April 1 only by appeal pursuant to Parts 14 and 15 of this chapter, duly filed after notice of the assessment change is sent by the assessor, and reapplication must be made as a condition to the hearing of the appeal.

SECTION 3. Tennessee Code Annotated, Section 67-5-1005, is further amended by deleting subsection (c) and substituting instead the following:

The assessor shall verify actual agricultural uses claimed for the property during the on-site review provided under Section 67-5-1601. The assessor may at any time require other proof of use or ownership necessary to verify compliance with this part.

SECTION 4. Tennessee Code Annotated, Section 67-5-1006, is amended by deleting subsection (a)(1) and by substituting instead the following:

Any owner of land may apply for its classification as forest land by filing a written application with the assessor of property by April 1 of the first year for which the classification is sought. Reapplication thereafter is not required so long as the ownership as of the assessment date remains unchanged. New owners of the land who desire to continue the previous classification must apply with the assessor by April 1. New owners may establish continued eligibility after April 1 only by appeal pursuant to this section, duly filed after notice of the assessment change is sent by the assessor, and reapplication must be made as a condition to the hearing of the appeal.

SECTION 5. Tennessee Code Annotated, Section 67-5-1007, is amended by deleting subsection (c)(1) and substituting instead the following:

Any owner of land included in any area designated as open space land upon any plan as finally adopted pursuant to this section may apply for its classification as open space land by filing a written application with the assessor of property by April 1 of the first year for which the classification is sought. Reapplication thereafter is not required so long as the ownership as of the assessment date remains unchanged. New owners of the land who desire to continue the previous classification must apply with the assessor by April 1. New owners may establish continued eligibility after April 1 only by appeal pursuant to Parts 14 and 15 of this chapter, duly filed after notice of the assessment change is sent by the assessor, and reapplication must be made as a condition to the hearing of the appeal.

SECTION 6. Tennessee Code Annotated, Section 67-5-1008, is amended by adding the following at the end of subsection (a):


It is the responsibility of the applicant to promptly notify the assessor of any change in the use or ownership of the property which might affect its eligibility under this part.

SECTION 7. This act shall take effect upon becoming law, the public welfare requiring it, and shall be effective for tax year 1999.

PASSED: April 29, 1999

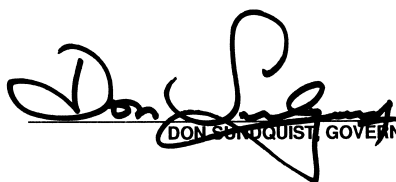


JOHN S. WILDER  
SPEAKER OF THE SENATE



JIMMY NAIFEH, SPEAKER  
HOUSE OF REPRESENTATIVES

APPROVED this 12th day of May 1999



DON CONQUIST, GOVERNOR